

FIRST REGULAR SESSION

HOUSE BILL NO. 423

98TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE BURLISON.

0428H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to a sales tax holiday.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Chapter 144, RSMo, is amended by adding thereto one new section, to be known as section 144.1050, to read as follows:

144.1050. 1. In each year beginning on or after January 1, 2016, retailers may specifically exempt any product manufactured in its entirety in Missouri from the state sales tax law during a three-day period beginning at 12:01 a.m. on the Friday immediately preceding Labor Day and ending at midnight on Labor Day. The exemption provided in this section shall apply only to purchases of products made entirely in Missouri and featuring the Missouri association of manufacturer's logo on the packaging.

2. Any political subdivision may, by order or ordinance, allow the sales tax holiday established in this section to apply to its local sales taxes. A political subdivision shall notify the department of revenue not less than forty-five calendar days before the beginning date of the sales tax holiday occurring in that year of any order or ordinance applying the sales tax holiday to its local sales taxes.

3. After adopting an order or ordinance to apply the sales tax holiday established in this section to the political subdivision's local sales taxes, a political subdivision may, by order or ordinance, rescind the order or ordinance applying the sales tax holiday to its local sales taxes. The political subdivision shall notify the department of revenue not less than forty-five calendar days before the beginning date of the sales tax holiday occurring in that year of any order or ordinance rescinding an order or ordinance to apply the sales tax holiday to its local sales taxes.

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

19 **4. Retailers that do not participate in the sales tax holiday may offer department of**
20 **revenue sales tax refund forms to consumers to file for refunds directly from the**
21 **department of revenue or offer on-site sales tax refunds in lieu of participating in the sales**
22 **tax holiday.**

23 **5. No sale of any motor vehicle, as defined in section 301.010, shall be exempt from**
24 **any sales tax under this section.**

✓